	2023 Page	Page 1 of 2	
1	H.19		
2	Introduced by Representatives Arrison of Weathersfield and Morris of		

Referred to Committee on 4

5 Date:

3

- Subject: Municipal government; finances; accounts and audits; abatement; de 6
- 7 minimis amounts of taxes owed

Springfield

- 8 Statement of purpose of bill as introduced: This bill proposes to allow
- 9 municipal boards of abatement to abate de minimis amounts of taxes when
- 10 necessary to reconcile municipal accounts.
- 11 An act relating to abating de minimis amounts of taxes owed for purposes of balancing municipal accounts 12
- 13 It is hereby enacted by the General Assembly of the State of Vermont:
- 14 Sec. 1. 24 V.S.A. § 1535 is amended to read:
- § 1535. ABATEMENT 15
- 16 (a) The board may abate in whole or part taxes, water charges, sewer 17 charges, interest, or collection fees, or any combination of those, other than 18 those arising out of a corrected classification of homestead or nonhomestead 19 property, accruing to the town in the following cases:

\* \* \* 20

1	(9) taxes or charges upon a mobile home moved from the town during
2	the tax year as a result of a change in use of the mobile home park land or parts
3	thereof or closure of the mobile home park in which the mobile home was
4	sited, pursuant to 10 V.S.A. § 6237; or
5	(10) de minimis amounts of taxes for purposes of reconciling municipal
6	accounts according to generally accepted accounting practices.
7	* * *
8	Sec. 2. EFFECTIVE DATE
9	This act shall take effect on July 1, 2023.